



MID-YEAR BUDGET AMENDMENT

PH-23-030

April 18, 2023

Background

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- Mid-Year Budget amendment addresses:
 - ▣ Transfers of excess fund balance above 22%
 - ▣ Excess fund balance appropriations
 - ▣ Estimated revenues and expenses
 - ▣ Identified required budget amendments
 - Donations and grants
 - Capital projects

Budget Amendment-Excess Fund Balance

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Transfer of Excess Fund Balance above 22% to CIP	FY 2023 Budget	Budget Change	Amended Budget
From Fund 010 (General Fund)	\$ 5,070,253	\$ 8,022,232	\$ 13,092,485
To Fund 349 (Gov't CIP)	5,070,253	8,022,232	13,092,485
From Fund 550 (Water & Sewer)	1,956,646	778,213	2,734,859
To Fund 387 (Water & Sewer CIP)	1,956,646	778,213	2,734,859
From Fund 540 (Solid Waste)	1,861,317	1,201,741	3,063,058
To Fund 388 (Solid Waste CIP)	1,861,317	1,201,741	3,063,058
From Fund 575 (Drainage)	579,418	81,783	661,201
To Fund 375 (Drainage CIP)	579,418	81,783	661,201
From Fund 525 (KFHRA)	362,351	1,752,335	2,114,686
To Fund 523 (Aviation CIP)	362,351	1,752,335	2,114,686
	\$ 19,659,970	\$ 23,672,608	\$ 43,332,578

Budget Amendment-Excess Fund Balance Projects

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Governmental CIP Projects	FY 2023 Budget	Budget Change	Amended Budget
Senior Center	\$ 4,658,654	\$ 2,600,000	\$ 7,258,654
Homeless Shelter	-	2,000,000	2,000,000
Animal Services Facility	-	1,300,000	1,300,000
Parks Maint. Facility (Design)	-	600,000	600,000
PD Evidence Storage (Design)	-	500,000	500,000
District 4 Parks (Design)	-	301,954	301,954
Downtown Property	-	295,000	295,000
PD Vehicle-Add'l Cost	4,667,403	225,278	4,892,681
PD HQ Parking Lot (Design)	-	200,000	200,000
	\$ 9,326,057	\$ 8,022,232	\$ 17,348,289

Budget Amendment-General Fund

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	FY 2023 Budget	Budget Change	Amended Budget
General Fund Revenue	\$ 115,875,241		
Fire Deployment Reimbursements		\$ 629,831	
Interest Income		443,235	
Police Grants		216,973	
Insurance Proceeds		102,673	
Election Fees		26,161	
Fire Ambulance Fees		17,033	
Technology Fees		10,310	
	\$ 115,875,241	\$ 1,446,216	\$ 117,321,457

Budget Amendment-General Fund (cont'd)

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	FY 2023 Budget	Budget Change	Amended Budget
General Fund Expenditures	\$ 117,547,744		
Transfer Out Excess Fund Balance to Gov't CIP		\$ 8,022,232	
Fire Overtime (Incl. Deployments)		806,050	
Carry Forward fr. FY 2022-Legal		196,907	
Northwest Tidwell Agreement		136,667	
Outsource Mowing of Fire Stations		76,139	
City Secretary Increase		39,000	
Claims and Damages		58,305	

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Budget Amendment-General Fund (cont'd)

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General Fund Expenditures (cont'd)	FY 2023 Budget	Budget Change	Amended Budget
FY 2022 Audit Expense		\$ 55,123	
Separation Pay		54,591	
Election Expense		39,742	
City Manager/City Secretary's Office Reorganization (To CSO)		31,881	
City Manager/City Secretary's Office Reorganization (From HR)		(31,881)	

Budget Amendment-General Fund (cont'd)

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General Fund Expenditures (cont'd)	FY 2023 Budget	Budget Change	Amended Budget
City Insight Printing Cost Increase		\$ 29,562	
Police Overtime (STEP Grant)		16,973	
EMS Medical Supplies Cost Increase		10,983	
Planning Plotter (offset Tech Fees)		10,310	
Hill Country Community Electricity		5,070	
	\$ 117,547,744	\$ 9,557,654	\$ 127,105,398

Budget Amendment-Water & Sewer Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Water & Sewer Fund Revenue	\$ 45,135,250		
Interest Income		\$ 20,718	
	\$ 45,135,250	\$ 20,718	\$ 45,155,968
Water & Sewer Fund Expenses	\$ 45,165,650		
Transfer Out Excess Fund Balance to Water & Sewer CIP		\$ 778,213	
BCWCID Add'l Cost-Generators		431,789	
BCWCID Add'l Cost-Bond Issue		75,728	
FY 2022 Audit Expense		20,718	
	\$ 45,165,650	\$ 1,306,448	\$ 46,472,098

Budget Amendment-Solid Waste Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Solid Waste Fund Revenue	\$ 23,352,667		
Insurance Proceeds		\$ 220,432	
Interest Income		6,575	
	\$ 23,352,667	\$ 227,007	\$ 23,579,674
Solid Waste Fund Expenses	\$ 23,352,667		
Transfer Out Excess Fund Balance to Solid Waste CIP		\$ 1,201,741	
Claims and Damages		220,432	
FY 2022 Audit Expense		6,575	
	\$ 23,352,667	\$ 1,428,748	\$ 24,781,415

Budget Amendment-Drainage Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Drainage Fund Revenue	\$ 5,210,406		
Interest Income		\$ 3,154	
	\$ 5,210,406	\$ 3,154	\$ 5,213,560
Drainage Fund Expenses	\$ 5,210,406		
Transfer Out Excess Fund Balance to Drainage CIP		\$ 81,783	
FY 2022 Audit Expense		3,154	
	\$ 5,210,406	\$ 84,937	\$ 5,295,343

Budget Amendment-Aviation Funds

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	FY 2023 Budget	Budget Change	Amended Budget
Aviation Fund Revenue	\$ 5,034,054		
FAA Grant-No Eligible Costs		\$ (151,319)	
Interest Income		31,857	
	\$ 5,034,054	\$ (119,462)	\$ 4,914,592
Aviation Fund Expenses	\$ 4,389,903		
Transfer Out Excess Fund Balance to Aviation CIP		\$ 1,752,335	
FY 2022 Audit Expense		16,476	
Carry Forward fr. FY 22-Advertising		15,381	
	\$ 4,389,903	\$ 1,784,192	\$ 6,174,095

Budget Amendment - Gov't CIP Fund - Revenues

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	FY 2023 Budget	Budget Change	Amended Budget
Gov't CIP Fund Revenue	\$ 28,544,097		
Transfer from General Fund of Excess Fund Balance above 22% AFG Grant Lower than Expected Interest Income		\$ 8,022,232 (132,603) 11,748	
	\$ 28,544,097	\$ 7,901,377	\$ 36,445,474

Budget Amendment - Gov't CIP Fund - Expenditures

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	FY 2023 Budget	Budget Change	Amended Budget
Gov't CIP Fund Expenditures	\$ 53,641,655		
Projects Funded with Fund Balance		\$ 8,022,232	
2023 Limited Tax Note Issuance Cost		53,825	
2023 Limited Tax Note-Clean Up		(53,825)	
FY 2022 Audit Expense		11,748	
ADA Professional Service Agreement		1,275	
ADA Clean Up		(1,275)	
AFG Grant-Clean Up		(84,042)	
	\$ 53,641,655	\$ 7,949,938	\$ 61,591,593

Budget Amendment – Water & Sewer CIP Fund

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	FY 2023 Budget	Budget Change	Amended Budget
W & S CIP Fund Revenue	\$ 3,318,553		
Transfer from W&S Fund of Excess Fund Balance above 22% DEAAG-Pass Thru Grant to WCID		\$ 778,213	
		5,000,000	
	\$ 3,318,553	\$ 5,778,213	\$ 9,096,766
	FY 2023 Budget	Budget Change	Amended Budget
W & S CIP Fund Expenditures	\$ 12,163,821		
DEAAG-Pass Thru Grant to WCID		\$ 5,000,000	
	\$ 12,163,821	\$ 5,000,000	\$ 17,163,821

Budget Amendment – Water & Sewer 2013 Bond Fund

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	FY 2023 Budget	Budget Change	Amended Budget
W & S 2013 Bond Revenue	\$ -		
Interest Income		\$ 2,000	
	\$ -	\$ 2,000	\$ 2,000
	FY 2023 Budget	Budget Change	Amended Budget
W & S 2013 Bond Expenses	\$ 108,737		
Chaparral Rd. Wastewater Improv.		\$ 2,000	
	\$ 108,737	\$ 2,000	\$ 110,737

Budget Amendment – Solid Waste CIP Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Solid Waste CIP Revenues	\$ 1,981,068		
Transfer from Solid Waste Fund of Excess Fund Balance above 22%		\$ 1,201,741	
	\$ 1,981,068	\$ 1,201,741	\$ 3,182,809
	FY 2023 Budget	Budget Change	Amended Budget
Solid Waste CIP Expenses	\$ 5,955,402		
Price Increase for SW Equipment		\$ 42,000	
	\$ 5,955,402	\$ 42,000	\$ 5,997,402

Budget Amendment – Drainage & Aviation CIP Funds

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	FY 2023 Budget	Budget Change	Amended Budget
Drainage CIP Revenues	\$ 648,685		
Transfer from Drainage Fund of Excess Fund Balance above 22%		\$ 81,783	
	\$ 648,685	\$ 81,783	\$ 730,468
	FY 2023 Budget	Budget Change	Amended Budget
Aviation CIP Revenues	\$ 362,351		
Transfer from KFHRA Fund of Excess Fund Balance above 22%		\$ 1,752,335	
	\$ 362,351	\$ 1,752,335	\$ 2,114,686

Budget Amendment – Aviation AIP Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Aviation AIP Fund Revenue	\$ 16,900,881		
FAA Grant-Security Improvements		\$ 108,810	
	\$ 16,900,881	\$ 108,810	\$ 17,009,691
	FY 2023 Budget	Budget Change	Amended Budget
Aviation AIP Fund Expenses	\$ 16,098,864		
FAA Grant-Security Improvements		\$ 108,810	
	\$ 16,098,864	\$ 108,810	\$ 16,207,674

Budget Amendment – Aviation PFC Fund

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	FY 2023 Budget	Budget Change	Amended Budget
Aviation PFC Fund Expenses	\$ 1,574,841		
PFC Admin Fees Application # 13		35,000	
FAA Grant-Security Improvements		12,090	
FY 2022 Audit Expense		10,000	
	\$ 1,574,841	\$ 57,090	\$ 1,631,931

Budget Amendment-Hotel Occupancy Tax Fund

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	FY 2023 Budget	Budget Change	Amended Budget
HOT Fund Revenue	\$ 3,434,721		
Mixed Beverage Sales		\$ 24,509	
	\$ 3,434,721	\$ 24,509	\$ 3,459,230
HOT Fund Expenses	\$ 3,234,781		
Mixed Beverage Operations		\$ 24,509	
	\$ 3,234,781	\$ 24,509	\$ 3,259,290

Budget Amendment-CDBG Fund

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	FY 2023 Budget	Budget Change	Amended Budget
CDBG Fund Revenue	\$ 3,401,667		
2022-2023 Revenue		\$ 28,943	
	\$ 3,401,667	\$ 28,943	\$ 3,430,610
CDBG Fund Expenses	\$ 3,423,935		
Remaining FY 2022 Admin		\$ 28,943	
	\$ 3,423,935	\$ 28,943	\$ 3,452,878

Budget Amendment- Fire Donation Fund

	FY 2023 Budget	Budget Change	Amended Budget
Fire Donation Fund Revenue	\$ 781		
Donation		\$ 3,000	
	\$ 781	\$ 3,000	\$ 3,781
Fire Donation Fund Expenses	\$ 5,549		
Mattresses for Fire Stations		\$ 3,000	
	\$ 5,549	\$ 3,000	\$ 8,549

Budget Amendment-Internal Service Funds

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	FY 2023 Budget	Budget Change	Amended Budget
Internal Service Fund Revenues			
Health Ins ISF-Interest Income	\$ 21,909	\$ 1,731	\$ 23,640
Information Tech ISF-Interest Income	1,867	1,488	3,355
	\$ 23,776	\$ 3,219	\$ 26,995
Internal Service Fund Expenses			
Fleet ISF-Audit Expense	\$ 718	\$ 524	\$ 1,242
Health Ins ISF-Audit Expense	2,430	1,731	4,161
Risk Mgmt ISF-Audit Expense	537	393	930
Information Tech ISF-Audit Expense	1,948	1,488	3,436
	\$ 5,633	\$ 4,136	\$ 9,769

Recommendation

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City Council approve the ordinance amending the
FY 2023 Annual Budget